

Quarterly Summary of Federal, State, and Local Tax Revenue

JANUARY-MARCH 1988



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Tax collections of Federal, State, and local governments totaled \$976.3 billion during the 12 months ended with March 1988, an increase of 10.9 percent from the amount collected during the 12 months ended March 1987. Federal tax collections were \$554.5 billion, up 13.3 percent during this period. State tax collections totaled \$259.7 billion, up 8.3 percent this period, and local government taxes amounted to \$162.2 billion, an increase of 7.5 percent. The table below provides a summary by type of tax for the 12 month periods ending March 1988 and March 1987.

During the first quarter of calendar 1988, collections of Federal, State, and local taxes amounted to \$230.6 billion. Compared to the corresponding quarter of 1987, this is an increase of \$13.6 billion or 6.3 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts

of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the first quarter of 1988 these Federal "taxes" amounted to \$81.2 billion. (See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Table A. Twelve-Month Federal, State, and Local Tax Collections: March 1988 and 1987

Type of tax	Amount (in millions of dollars) 12 months ended with March		Percent change
	1988	1987	
Total	\$976,330	\$880,189	10.9
Individual income	493,369	436,983	12.9
Corporation net income	110,062	94,239	16.8
Property	125,166	119,244	5.0
Customs, general sales and gross receipts	118,122	107,434	9.9
Motor fuel	29,239	27,534	6.2
Tobacco product sales	9,927	9,560	3.8
Alcoholic beverage sales	9,165	9,286	-1.3
All other	81,280	75,909	7.1

Note: Because of rounding, detail may not add to totals.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 7 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the

Bureau of the Census from official State records. The Federal data were obtained from The Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1984, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 70 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+ or -) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Gerard Keffer, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-5356).

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections in 1987* and *State Government Finances in 1986*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Government Finances in 1985-86*.

**Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax:
First Quarter 1988 and Prior Periods**

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTERS											
1988:											
1ST QUARTER	230,648	121,364	109,284	112,594	23,021	33,008	30,553	7,230	2,262	2,028	19,952
1987:											
4TH QUARTER	244,445	130,983	113,462	115,461	26,222	41,826	29,693	7,497	2,494	2,226	19,026
3D QUARTER	233,512	139,294	94,218	118,358	29,197	26,419	28,414	7,460	2,745	2,575	18,344
2D QUARTER	267,725	162,845	104,880	146,956	31,622	23,913	29,462	7,052	2,426	2,336	23,958
1ST QUARTER	217,026	115,891	101,135	103,955	23,202	31,172	27,228	6,709	2,301	2,425	20,034
1986:											
4TH QUARTER	227,159	121,370	105,789	108,207	23,080	39,753	26,701	6,984	2,286	2,230	17,918
3D QUARTER	212,918	125,246	87,672	112,444	20,277	25,033	26,538	6,883	2,595	2,211	16,937
2D QUARTER	223,086	127,058	96,028	112,377	27,680	23,286	26,967	6,958	2,378	2,420	21,020
1ST QUARTER	200,387	106,444	93,943	98,166	16,606	28,455	26,213	6,455	2,340	2,335	19,817
1985:											
4TH QUARTER	211,201	113,150	98,051	100,968	18,869	36,550	25,417	6,200	2,005	1,960	19,232
3D QUARTER	198,898	115,519	83,379	103,876	17,912	23,865	24,332	6,403	2,403	2,425	17,682
2D QUARTER	217,982	127,049	90,933	110,058	27,555	21,590	24,963	6,478	2,077	2,092	23,169
1ST QUARTER	194,097	105,080	89,017	94,041	17,833	27,843	24,170	6,283	2,668	2,037	19,222
1984:											
4TH QUARTER	196,250	106,389	89,861	94,096	17,050	32,734	23,711	6,263	1,837	2,126	18,383
3D QUARTER	187,859	110,763	77,096	96,245	18,271	21,565	22,874	6,037	2,359	2,207	18,164
2D QUARTER	197,147	112,868	84,279	92,955	26,633	20,213	23,241	5,704	2,191	2,113	22,365
1ST QUARTER	175,418	93,351	82,067	85,914	13,090	25,831	22,135	5,707	2,149	2,079	18,291
12 MONTHS ENDING											
MARCH 1988	976,330	554,486	421,844	493,369	110,062	125,166	118,122	29,239	9,927	9,165	81,280
DECEMBER 1987	962,708	549,013	413,695	484,730	110,243	123,330	114,797	28,718	9,966	9,562	81,362
SEPTEMBER 1987	945,422	539,400	406,022	477,476	107,101	121,257	111,805	28,205	9,758	9,566	80,254
JUNE 1987	924,828	525,352	399,476	471,562	98,181	119,871	109,929	27,628	9,608	9,202	78,847
MARCH 1987	880,189	489,565	390,624	436,983	94,239	119,244	107,434	27,534	9,560	9,286	75,909
DECEMBER 1986	863,550	480,118	383,432	431,194	87,643	116,527	106,419	27,280	9,599	9,196	75,682
SEPTEMBER 1986	847,592	471,898	375,694	423,957	83,432	113,324	105,135	26,496	9,318	8,926	77,006
JUNE 1986	833,572	462,171	371,401	415,387	81,067	112,156	102,929	26,016	9,126	9,140	77,751
MARCH 1986	828,468	462,162	366,306	413,068	80,942	110,460	100,925	25,536	8,825	8,812	79,900
DECEMBER 1985	822,178	460,798	361,380	408,943	82,169	109,848	98,882	25,364	9,153	8,514	79,305
SEPTEMBER 1985	807,227	454,037	353,190	401,724	80,718	106,032	97,176	25,427	9,014	8,680	78,456
JUNE 1985	796,188	449,281	346,907	393,860	81,447	103,732	95,718	25,061	8,970	8,462	78,938
MARCH 1985	775,353	435,100	340,253	378,046	80,753	102,355	93,996	24,287	9,129	8,542	78,245
DECEMBER 1984	756,674	423,371	333,303	369,210	75,044	100,343	91,961	23,711	8,536	8,525	77,203
SEPTEMBER 1984	741,460	414,829	326,631	362,055	73,120	98,984	89,146	23,461	8,940	8,448	75,215
JUNE 1984	726,100	405,848	320,252	356,695	67,974	98,251	88,533	22,893	9,036	8,597	74,167
MARCH 1984	706,318	396,252	310,066	353,494	60,449	96,636	83,223	21,210	9,071	8,563	73,450

Note: Because of rounding, detail may not add to totals.

Table 2. Federal Government Tax Revenue, by Type of Tax: First Quarter 1988 and Prior Periods
(Millions of dollars)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTERS											
1988:											
1ST QUARTER	121,364	89,506	17,311	4,021	3,051	1,070	1,200	1,098	1,121	1,719	1,267
1987:											
4TH QUARTER	130,983	94,005	21,270	3,949	3,131	1,225	1,380	1,526	1,818	1,765	914
3D QUARTER	139,294	98,571	24,429	4,092	3,066	1,500	1,688	1,337	951	1,845	1,815
2D QUARTER	162,845	121,646	24,006	4,122	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1ST QUARTER	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
1986:											
4TH QUARTER	121,370	88,829	17,981	3,493	3,047	1,046	1,391	1,450	1,397	1,830	906
3D QUARTER	125,246	94,327	15,897	3,835	2,819	1,379	1,387	1,261	1,129	1,819	1,393
2D QUARTER	127,058	91,350	20,831	3,313	3,302	1,166	1,535	1,213	940	1,880	1,528
1ST QUARTER	106,444	79,959	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	2,041
1985:											
4th QUARTER	113,150	83,323	14,858	3,166	2,564	817	1,114	1,274	3,551	1,651	832
3D QUARTER	115,519	86,596	13,919	3,239	2,750	1,240	1,609	1,227	2,753	1,672	514
2D QUARTER	127,049	89,977	20,873	2,905	3,051	915	1,231	1,332	2,476	1,665	2,624
1ST QUARTER	105,080	76,875	12,949	2,953	2,935	*1602	1,239	1,170	1,703	1,539	2,115
1984:											
4TH QUARTER	106,389	77,470	13,590	3,079	2,878	*726	1,297	1,169	3,680	1,546	954
3D QUARTER	110,763	79,759	14,755	3,308	2,678	1,233	1,431	1,303	3,167	1,483	1,646
2D QUARTER	112,868	75,725	20,690	3,005	2,517	1,127	1,341	926	3,760	1,521	2,256
1ST QUARTER	93,351	68,966	9,593	2,607	2,587	1,156	1,359	998	2,761	1,581	1,743
12 MONTHS ENDING											
MARCH 1988	554,486	403,728	87,016	16,184	12,140	5,002	5,711	5,277	5,522	7,372	6,534
DECEMBER 1987	549,013	397,733	87,215	15,594	12,036	5,116	6,124	5,511	5,247	7,428	7,009
SEPTEMBER 1987	539,400	392,557	83,926	15,138	11,952	4,937	6,135	5,435	4,826	7,493	7,001
JUNE 1987	525,352	388,313	75,394	14,881	11,705	4,816	5,834	5,359	5,004	7,467	6,579
MARCH 1987	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569
DECEMBER 1986	480,118	354,465	66,267	13,747	12,124	4,837	5,878	5,223	4,573	7,136	5,868
SEPTEMBER 1986	471,898	348,959	63,144	13,420	11,641	4,608	5,601	5,047	6,727	6,957	5,794
JUNE 1986	462,171	341,228	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,915
MARCH 1986	462,162	339,855	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	6,011
DECEMBER 1985	460,798	336,771	62,599	12,263	11,300	4,574	5,193	5,003	10,483	6,527	6,085
SEPTEMBER 1985	454,037	330,918	61,331	12,176	11,614	4,483	5,376	4,898	10,612	6,422	6,207
JUNE 1985	449,281	324,081	62,167	12,245	11,542	4,476	5,198	4,974	11,026	6,233	7,339
MARCH 1985	435,100	309,829	61,984	12,345	11,008	4,688	5,308	4,568	12,310	6,089	6,971
DECEMBER 1984	423,371	301,920	58,628	11,999	10,660	4,242	5,428	4,396	13,368	6,131	6,599
SEPTEMBER 1984	414,829	295,954	56,895	11,463	10,714	4,664	5,381	4,491	12,747	6,010	6,510
JUNE 1984	405,848	292,353	52,377	10,732	10,338	4,793	5,584	3,993	13,558	6,153	5,967
MARCH 1984	396,252	290,825	46,186	10,031	8,996	4,803	5,529	4,009	14,203	6,113	5,557

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.

²Excludes occupation taxes.

³Reflects change in timing.

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made with specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter 1988 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Individual income ¹	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
QUARTERS												
1988: 1ST QUARTER	109,284	65,791	43,493	23,088	5,710	33,008	26,532	4,179	1,192	828	2,678	12,069
1987: 4TH QUARTER	113,462	62,426	51,036	21,456	4,952	41,826	25,744	4,366	1,269	846	2,228	10,775
3D QUARTER	94,218	59,069	35,149	19,787	4,768	26,419	24,322	4,394	1,245	887	2,311	10,085
2D QUARTER	104,880	72,370	32,510	25,310	7,616	23,913	25,340	4,160	1,219	893	2,728	13,701
1ST QUARTER	101,135	62,234	38,901	20,444	5,692	31,172	23,797	3,762	1,117	812	2,509	11,830
1986: 4TH QUARTER	105,789	58,055	47,734	19,378	5,099	39,753	23,208	3,937	1,240	839	2,130	10,205
3D QUARTER	87,672	54,803	32,869	18,117	4,380	25,033	22,703	4,064	1,216	824	2,048	9,287
2ND QUARTER	96,028	64,636	31,392	21,027	6,849	23,286	23,654	3,656	1,212	885	2,515	12,944
1ST QUARTER	93,943	57,248	36,695	18,207	5,048	28,455	23,107	3,499	1,094	770	2,325	11,438
1985: 4TH QUARTER	98,051	54,091	43,960	17,645	4,011	36,550	22,251	3,636	1,188	846	1,927	9,997
3D QUARTER	83,379	52,209	31,170	17,280	3,993	23,865	21,093	3,653	1,163	816	1,941	9,575
2D QUARTER	90,933	62,132	28,801	20,081	6,682	21,590	22,058	3,427	1,162	861	2,404	12,668
1ST QUARTER	89,017	53,802	35,215	17,166	4,884	27,843	21,217	3,348	1,066	798	2,142	10,553
1984: 4TH QUARTER	89,861	50,130	39,731	16,279	3,828	32,734	20,632	3,385	1,140	829	1,739	9,295
3D QUARTER	77,096	48,705	28,391	16,253	3,886	21,565	19,566	3,359	1,126	776	1,750	8,815
2D QUARTER	84,279	58,233	26,046	18,519	6,171	20,213	20,236	3,187	1,109	831	2,096	11,917
1ST QUARTER	82,067	49,239	32,828	16,460	4,004	25,831	19,528	3,120	1,037	777	2,069	9,241
12 MONTHS ENDING												
MARCH 1988	421,844	259,656	162,188	89,641	23,046	125,166	101,938	17,099	4,925	3,454	9,945	46,630
DECEMBER 1987	413,695	256,099	157,596	86,997	23,028	123,330	99,203	16,682	4,850	3,438	9,776	46,391
SEPTEMBER 1987	406,022	251,728	154,294	84,919	23,175	121,257	96,667	16,253	4,821	3,431	9,678	45,821
JUNE 1987	399,476	247,462	152,014	83,249	22,787	119,871	95,048	15,923	4,792	3,368	9,415	45,023
MARCH 1987	390,624	239,728	150,896	78,966	22,020	119,244	93,362	15,419	4,785	3,360	9,202	44,266
DECEMBER 1986	383,432	234,742	148,690	76,729	21,376	116,527	92,672	15,156	4,762	3,318	9,018	43,874
SEPTEMBER 1986	375,694	230,778	144,916	74,996	20,288	113,324	91,715	14,855	4,710	3,325	8,815	43,666
JUNE 1986	371,401	228,184	143,217	74,159	19,901	112,156	90,105	14,444	4,657	3,317	8,708	43,954
MARCH 1986	366,306	225,680	140,626	73,213	19,734	110,460	88,509	14,215	4,607	3,293	8,597	43,678
DECEMBER 1985	361,380	222,234	139,146	72,172	19,570	109,848	86,619	14,064	4,579	3,321	8,414	42,793
SEPTEMBER 1985	353,190	218,273	134,917	70,806	19,387	106,032	85,000	13,813	4,531	3,304	8,226	42,091
JUNE 1985	346,907	214,769	132,138	69,779	19,280	103,732	83,473	13,519	4,494	3,264	8,035	41,331
MARCH 1985	340,253	210,870	129,383	68,217	18,769	102,355	81,651	13,279	4,441	3,234	7,727	40,580
DECEMBER 1984	333,303	206,307	126,996	67,511	17,889	100,343	79,962	13,051	4,412	3,213	7,654	39,268
SEPTEMBER 1984	326,631	201,798	124,835	66,669	17,330	98,984	77,683	12,747	4,365	3,183	7,446	38,224
JUNE 1984	320,252	196,588	123,664	65,143	16,332	98,251	75,801	12,555	4,332	3,129	7,292	37,417
MARCH 1984	310,066	188,204	121,862	62,181	14,770	96,636	73,192	12,214	4,312	3,091	7,192	36,478

¹Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1985-86. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitation."

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1988 and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended March			Area	Area population, 1980 ¹	Collections, 12 months ended March		
		1988	1987	Percent change			1988	1987	Percent change
ALABAMA					ILLINOIS				
JEFFERSON COUNTY	671,197	155.2	148.6	4.5	COOK COUNTY	5,253,190	3839.1	3345.6	14.8
MOBILE COUNTY	364,379	60.3	(NA)	(NA)	DU PAGE COUNTY	658,177	574.8	543.8	5.7
ARIZONA					KANE COUNTY	278,405	156.8	146.3	7.2
MARICOPA COUNTY	1,508,030	1103.0	(NA)	(NA)	LAKE COUNTY	440,372	365.0	333.8	9.4
PIMA COUNTY	531,263	341.4	310.1	10.1	ST CLAIR COUNTY	265,469	77.3	(NA)	(NA)
ARKANSAS					WILL COUNTY	324,460	(NA)	180.1	(NA)
PULASKI COUNTY	340,613	92.0	102.3	-10.1	INDIANA				
CALIFORNIA					ALLEN COUNTY	294,335	138.6	123.1	12.5
ALAMEDA COUNTY	1,105,379	549.3	369.3	48.8	LAKE COUNTY	522,965	296.2	385.6	-23.2
CONTRA COSTA COUNTY	657,252	501.3	459.6	9.1	MARION COUNTY	765,233	(NA)	(NA)	(NA)
FRESNO COUNTY	515,013	232.2	223.2	4.0	IOWA				
KERN COUNTY	403,089	350.0	344.5	1.6	POLK COUNTY	303,170	219.8	210.2	4.6
LOS ANGELES COUNTY	7,477,657	3855.7	3580.8	7.7	KANSAS				
MONTEREY COUNTY	290,444	(NA)	(NA)	(NA)	SEDGWICK COUNTY	366,531	324.6	237.3	36.8
ORANGE COUNTY	1,931,570	1320.4	1184.7	11.4	KENTUCKY				
RIVERSIDE COUNTY	663,923	(NA)	432.9	(NA)	JEFFERSON COUNTY	684,793	207.1	199.2	4.0
SACRAMENTO COUNTY	783,381	317.9	306.5	3.7	LOUISIANA				
SAN BERNARDINO COUNTY	893,157	(NA)	433.6	(NA)	EAST BATON ROUGE PARISH	366,164	99.4	82.6	20.3
SAN DIEGO COUNTY	1,861,846	721.2	1276.1	-43.5	JEFFERSON PARISH	454,592	(NA)	107.5	(NA)
SAN FRANCISCO COUNTY	678,974	433.0	414.3	4.5	ORLEANS PARISH	557,482	166.9	143.0	16.7
SAN JOAQUIN COUNTY	347,342	166.8	157.0	6.2	MARYLAND				
SAN MATEO COUNTY	588,164	312.8	372.1	-15.9	ANNE ARUNDEL COUNTY	370,775	200.3	183.3	9.3
SANTA BARBARA COUNTY	298,660	174.4	165.1	5.6	BALTIMORE CITY	786,775	309.9	282.4	9.7
SANTA CLARA COUNTY	1,295,071	936.3	893.0	4.8	BALTIMORE COUNTY	655,615	389.2	340.5	14.3
VENTURA COUNTY	529,899	(NA)	(NA)	(NA)	MONTGOMERY COUNTY	579,053	582.9	513.9	13.4
COLORADO					PRINCE GEORGES COUNTY	665,071	330.0	294.6	12.0
DENVER COUNTY	491,396	304.1	302.4	.8	MASSACHUSETTS				
EL PASO COUNTY	309,424	(NA)	154.9	(NA)	BRISTOL COUNTY	474,641	277.8	199.7	39.1
JEFFERSON COUNTY	371,741	238.4	224.0	6.4	ESSEX COUNTY	633,632	424.1	381.2	11.3
CONNECTICUT					HAMPDEN COUNTY	443,018	(NA)	171.3	(NA)
FAIRFIELD COUNTY	807,143	922.0	834.7	10.5	MIDDLESEX COUNTY	1,367,034	1075.4	1013.0	6.2
HARTFORD COUNTY	807,766	776.3	709.7	9.4	NORFOLK COUNTY	606,587	442.8	400.5	10.6
NEW HAVEN COUNTY	761,337	611.3	584.5	4.6	PLYMOUTH COUNTY	405,437	250.7	227.1	10.4
DELAWARE					SUFFOLK COUNTY	650,142	(NA)	(NA)	(NA)
NEW CASTLE COUNTY	398,115	130.2	128.4	1.4	WORCESTER COUNTY	646,352	303.2	275.7	10.0
DIST. OF COLUMBIA					MICHIGAN				
WASHINGTON, DC	637,651	467.6	519.0	-9.9	GENESEE COUNTY	450,449	295.7	275.5	7.3
FLORIDA					INGHAM COUNTY	272,437	172.0	161.2	6.7
BROWARD COUNTY	1,014,043	754.1	647.7	16.4	KENT COUNTY	444,506	285.7	268.8	6.3
DADE COUNTY	1,625,979	1088.1	1150.0	-5.4	MACOMB COUNTY	694,600	543.8	530.2	2.6
DUVAL COUNTY	570,981	269.2	222.6	20.9	OAKLAND COUNTY	1,011,793	1079.5	976.5	10.5
HILLSBOROUGH COUNTY	646,960	408.5	256.3	59.4	WASHTENAW COUNTY	264,748	244.7	238.6	2.6
ORANGE COUNTY	471,660	349.2	299.1	16.8	WAYNE COUNTY	2,337,240	1330.1	1270.5	4.7
PALM BEACH COUNTY	573,125	708.6	599.3	18.2	MINNESOTA				
PINELLAS COUNTY	728,409	443.3	453.4	-2.2	HENNEPIN COUNTY	941,411	933.4	880.1	6.1
POLK COUNTY	321,652	128.1	112.3	14.1	RAMSEY COUNTY	459,784	354.2	333.6	6.2
GEORGIA					MISSOURI				
DE KALB COUNTY	483,024	322.7	281.0	14.8	JACKSON COUNTY	629,180	237.0	(NA)	(NA)
FULTON COUNTY	589,904	570.9	492.6	15.9	ST LOUIS CITY	974,815	588.9	540.3	9.0
HAWAII					ST LOUIS COUNTY	453,085	138.4	120.1	15.2
HONOLULU COUNTY	762,874	259.2	254.3	1.9					

See footnotes at end of table.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1988 and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended March			Area	Area population, 1980 ¹	Collections, 12 months ended March		
		1988	1987	Percent change			1988	1987	Percent change
NEBRASKA					PENNSYLVANIA				
DOUGLAS COUNTY	397,884	279.2	254.9	9.6	ALLEGHENY COUNTY	1,450,085	688.7	667.6	3.2
NEVADA					BERKS COUNTY	312,509	96.8	91.7	5.6
CLARK COUNTY	461,816	143.2	132.7	8.0	BUCKS COUNTY	479,211	314.7	290.9	8.2
NEW JERSEY					CHESTER COUNTY	316,660	92.9	89.1	4.3
BERGEN COUNTY	845,385	929.0	815.1	14.0	DELAWARE COUNTY	555,007	239.3	216.7	10.5
BURLINGTON COUNTY	362,542	240.2	221.3	8.5	ERIE COUNTY	279,780	128.1	112.7	13.7
CAMDEN COUNTY	471,650	348.5	313.3	11.2	LANCASTER COUNTY	362,346	67.5	62.6	7.8
ESSEX COUNTY	850,451	656.6	662.6	-9	LEHIGH COUNTY	273,582	135.1	112.6	20.0
HUDSON COUNTY	556,972	420.6	367.7	14.4	LUZERNE COUNTY	343,079	76.0	74.3	2.4
MERCER COUNTY	307,863	265.4	249.3	6.5	MONTGOMERY COUNTY	643,621	349.1	325.7	7.2
MIDDLESEX COUNTY	595,893	553.1	523.1	5.7	PHILADELPHIA COUNTY	1,688,210	582.3	515.7	12.9
MONMOUTH COUNTY	503,173	519.3	458.0	13.4	WESTMORELAND COUNTY	392,294	144.6	126.2	14.5
MORRIS COUNTY	407,630	465.8	421.0	10.6	YORK COUNTY	312,963	102.7	97.8	5.0
OCEAN COUNTY	346,038	364.9	315.9	15.5	RHODE ISLAND				
PASSAIC COUNTY	447,585	335.4	295.1	13.6	PROVIDENCE COUNTY	571,349	393.3	372.0	5.7
UNION COUNTY	504,094	445.1	409.7	8.6	SOUTH CAROLINA				
NEW MEXICO					CHARLESTON COUNTY	277,308	(NA)	122.5	(NA)
BERNALILLO COUNTY	419,700	(NA)	115.7	(NA)	GREENVILLE COUNTY	287,913	(NA)	109.3	(NA)
NEW YORK					RICHLAND COUNTY	267,823	(NA)	(NA)	(NA)
ALBANY COUNTY	285,909	169.5	147.7	14.8	TENNESSEE				
ERIE COUNTY	1,015,472	609.0	677.1	-10.1	DAVIDSON COUNTY	477,811	116.1	182.9	-36.5
MONROE COUNTY	702,238	504.1	457.9	10.1	HAMILTON COUNTY	287,740	116.0	(NA)	(NA)
NASSAU COUNTY	1,321,582	1763.2	1636.6	7.7	KNOX COUNTY	319,694	74.4	81.2	-8.3
NEW YORK CITY	7,071,030	5354.4	5090.9	5.2	SHELBY COUNTY	777,113	284.3	279.4	1.8
ONEIDA COUNTY	253,466	154.2	121.0	27.5	TEXAS				
ONONDAGA COUNTY	463,324	351.6	381.0	-7.7	BEXAR COUNTY	988,800	368.9	321.3	14.8
SUFFOLK COUNTY	1,284,231	1881.5	1749.6	7.5	DALLAS COUNTY	1,556,549	1406.5	1428.6	-1.2
WESTCHESTER COUNTY	866,599	1220.7	1096.1	11.4	EL PASO COUNTY	479,899	167.3	(NA)	(NA)
NORTH CAROLINA					HARRIS COUNTY	2,409,544	1646.4	1867.5	-11.8
GUILFORD COUNTY	317,154	160.5	141.3	13.6	TARRANT COUNTY	860,880	482.4	469.4	2.8
MECKLENBURG COUNTY	404,270	281.7	248.8	13.2	TRAVIS COUNTY	419,335	307.8	339.2	-9.2
WAKE COUNTY	300,833	177.5	165.7	7.2	UTAH				
OHIO					SALT LAKE COUNTY	619,066	(NA)	331.7	(NA)
CUYAHOGA COUNTY	1,498,295	884.6	842.4	5.0	VIRGINIA				
FRANKLIN COUNTY	869,109	555.1	500.1	11.0	FAIRFAX COUNTY	596,901	699.5	606.4	15.4
HAMILTON COUNTY	873,136	463.3	425.6	8.8	NORFOLK CITY	266,979	87.5	84.7	3.2
LORAIN COUNTY	274,909	115.1	106.1	8.5	WASHINGTON				
LUCAS COUNTY	471,741	240.2	226.5	6.0	KING COUNTY	1,269,749	801.5	677.4	18.3
MAHONING COUNTY	289,487	93.3	92.7	.6	PIERCE COUNTY	485,643	223.7	182.1	22.8
MONTGOMERY COUNTY	571,697	(NA)	(NA)	(NA)	SNOHOMISH COUNTY	337,016	164.1	140.3	16.9
STARK COUNTY	378,823	133.9	123.5	8.4	SPOKANE COUNTY	341,835	118.3	111.2	6.4
SUMMIT COUNTY	524,472	253.1	237.4	6.7	WISCONSIN				
OKLAHOMA					DANE COUNTY	323,545	251.1	289.5	-13.2
OKLAHOMA COUNTY	568,933	213.9	187.6	14.0	MILWAUKEE COUNTY	964,988	803.3	698.8	15.0
TULSA COUNTY	470,593	193.2	193.0	.1	WAUKESHA COUNTY	280,326	219.3	241.3	-9.1
OREGON									
MULTNOMAH COUNTY	562,640	(NA)	(NA)	(NA)					

NA Not available.

¹Population data are from the 1980 Decennial Census.²Reflects change in collection cycle.

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

Table 5. Collections of Selected State Taxes: March 1988 and Prior Periods

States	Total tax collections ¹				General sales and gross receipts			
	1st quarter 1988 (thousand dollars)	12-month periods			1st quarter 1988 (thousand dollars)	12-month periods		
		Year ended March 1988 (thousand dollars)	Percent change from—			Year ended March 1988 (thousand dollars)	Percent change from—	
			Year ended Dec. 1987	Year ended March 1987			Year end Dec. 1987	Year ended March 1987
UNITED STATES, TOTAL ² ..	65,790,997	259,656,066	1.4	8.3	21,698,017	84,090,632	2.3	8.5
ALABAMA	900,185	3,309,687	-1.5	3.2	219,845	903,041	.8	4.7
ALASKA	258,090	1,291,196	.7	7.5	(X)	(X)	(X)	(X)
ARIZONA	882,020	3,694,053	2.8	9.2	437,596	1,685,136	2.7	11.5
ARKANSAS	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
CALIFORNIA	8,776,238	37,114,121	.0	11.1	3,080,593	11,338,907	1.9	10.0
COLORADO	592,861	2,574,973	1.0	4.9	179,120	715,340	.2	-1.6
CONNECTICUT	978,955	4,324,093	-.9	3.4	485,743	1,948,770	1.4	9.2
DELAWARE	288,712	1,012,946	3.6	6.9	(X)	(X)	(X)	(X)
FLORIDA	3,025,763	10,938,316	3.3	11.4	1,776,907	6,414,852	5.3	19.1
GEORGIA	1,416,496	5,689,191	2.5	10.2	467,112	1,854,122	2.2	7.4
HAWAII	491,857	1,984,104	3.5	21.8	240,506	892,847	2.7	11.2
IDAHO	204,420	860,895	2.8	10.1	73,805	305,293	1.3	4.6
ILLINOIS	2,790,488	10,685,917	1.7	5.5	849,227	3,441,432	2.6	2.5
INDIANA	1,285,997	5,014,081	3.7	5.1	495,072	2,260,818	.1	1.8
IOWA	836,869	2,838,373	4.3	9.2	206,466	840,115	.5	2.8
KANSAS	588,918	2,245,177	3.1	10.4	183,255	764,928	.5	12.5
KENTUCKY	872,657	3,510,324	-.6	2.2	231,489	932,312	1.2	4.6
LOUISIANA	902,395	3,431,801	2.9	-2.4	283,029	1,107,747	1.3	1.7
MAINE	370,530	1,421,784	2.5	16.1	113,136	479,494	1.3	12.9
MARYLAND	1,629,895	6,165,240	6.5	22.4	340,249	1,375,964	1.7	8.8
MASSACHUSETTS	(NA)	8,661,839	(NA)	7.3	555,703	2,000,820	5.0	9.4
MICHIGAN	2,243,627	10,134,089	2.4	5.7	669,142	2,894,538	.3	4.5
MINNESOTA	1,523,370	5,916,156	2.5	12.2	422,161	1,620,428	4.2	13.3
MISSISSIPPI	503,740	2,048,701	2.7	6.6	237,745	1,007,851	-.5	-.5
MISSOURI	1,044,850	4,180,953	2.4	8.5	401,632	1,665,911	.7	3.7
MONTANA	172,410	662,890	6.1	10.1	(X)	(X)	(X)	(X)
NEBRASKA	339,193	1,298,304	3.3	8.0	110,463	437,685	2.7	16.7
NEVADA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
NEW HAMPSHIRE	135,869	566,056	.7	5.1	(X)	(X)	(X)	(X)
NEW JERSEY	2,113,153	9,845,435	1.3	9.3	692,530	3,065,673	1.8	7.6
NEW MEXICO	457,282	1,713,143	2.9	10.5	186,905	726,584	1.3	7.1
NEW YORK ³	7,689,544	26,148,411	-.9	6.0	1,682,593	5,510,790	2.3	8.1
NORTH CAROLINA	1,811,382	6,838,437	4.0	14.8	380,053	1,586,636	2.6	10.5
NORTH DAKOTA	158,775	609,943	3.1	9.6	55,444	206,457	4.2	14.1
OHIO	2,672,197	9,799,700	.4	7.2	764,605	3,121,940	1.0	6.3
OKLAHOMA	766,273	2,885,526	3.1	7.4	185,529	716,557	4.6	15.2
OREGON	520,155	2,412,389	1.6	17.6	(X)	(X)	(X)	(X)
PENNSYLVANIA	2,484,979	11,668,182	1.1	4.4	942,712	3,768,298	1.9	7.6
RHODE ISLAND	269,278	1,117,643	3.1	15.6	94,745	376,408	2.0	11.8
SOUTH CAROLINA	768,380	3,391,249	-.5	4.4	292,007	1,304,753	-2.7	3.0
SOUTH DAKOTA	104,922	425,119	-.6	3.0	47,500	203,201	-1.7	1.3
TENNESSEE	954,601	3,766,240	1.2	6.8	510,959	2,101,582	1.6	6.9
TEXAS	3,827,726	12,359,809	4.1	13.0	1,586,062	5,570,353	8.4	29.6
UTAH	398,445	1,485,801	6.0	-6.8	180,056	519,320	7.6	-30.3
VERMONT	150,373	604,798	1.6	11.3	32,077	120,882	1.3	13.3
VIRGINIA	1,381,957	5,935,454	.3	11.0	296,812	1,172,648	1.8	7.9
WASHINGTON	1,277,134	5,805,233	-.1	5.2	842,984	3,400,864	.7	4.6
WEST VIRGINIA	397,261	1,788,730	-3.4	-3.9	114,052	601,741	-11.6	⁴ -25.0
WISCONSIN	1,484,363	5,844,032	2.3	6.0	418,879	1,715,359	1.6	6.5
WYOMING	93,425	523,618	-8.5	-15.5	36,277	147,854	.2	-4.7
EXHIBIT: DIST. OF COLUMBIA	466,602	1,973,402	2.0	9.7	101,841	418,729	2.4	8.1

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: March 1988 and Prior Periods—Con.

States	Motor fuel sales				Tobacco product sales			
	1st quarter 1988 (thousand dollars)	12-month periods			1st quarter 1988 (thousand dollars)	12-month periods		
		Year ended March 1988 (thousand dollars)	Percent change from—			Year ended March 1988 (thousand dollars)	Percent change from—	
			Year ended Dec. 1987	Year ended March 1987			Year ended Dec. 1987	Year ended March 1987
UNITED STATES, TOTAL...	4,099,044	16,779,527	2.5	10.9	1,142,096	4,725,226	1.6	3.0
ALABAMA	66,033	270,501	1.4	3.6	16,347	71,990	.4	.8
ALASKA	8,241	32,566	7.2	-.6	1,808	8,868	-4.7	-5.7
ARIZONA	77,942	310,252	-.3	1.6	11,609	51,205	-2.2	.8
ARKANSAS	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
CALIFORNIA	325,245	1,288,978	2.1	4.3	61,115	251,822	.1	-3.6
COLORADO	57,637	285,651	-3.9	7.2	13,972	64,717	-1.6	6.3
CONNECTICUT	76,617	288,278	5.0	12.1	20,733	93,885	-.7	5.7
DELAWARE	19,168	79,929	.8	24.7	3,005	12,453	2.6	3.0
FLORIDA	180,058	744,197	-1.2	5.0	84,813	337,527	-.6	3.9
GEORGIA	98,284	407,277	1.5	6.2	21,294	91,525	.2	-.1
HAWAII	12,337	49,507	.4	4.3	5,955	20,237	8.3	.9
IDAHO	18,714	82,099	.2	2.1	3,509	16,743	8.3	67.8
ILLINOIS	172,825	693,484	.5	1.3	67,532	250,731	5.5	.9
INDIANA	95,380	399,917	3.9	7.5	26,201	105,514	9.6	39.2
IOWA	80,097	254,125	8.0	.5	19,902	78,924	4.8	3.2
KANSAS	39,769	167,015	1.7	6.6	13,962	60,197	-.8	-4.0
KENTUCKY	75,338	316,507	.8	18.6	3,059	14,677	-5.4	-19.0
LOUISIANA	88,632	366,655	-.1	-3.0	17,365	75,612	-.9	-5.9
MAINE	24,046	102,552	.7	6.3	9,021	40,447	.9	1.6
MARYLAND	104,979	383,817	8.2	20.9	14,148	65,018	-1.7	-2.4
MASSACHUSETTS	92,096	329,182	8.8	8.5	39,382	167,734	-1.2	7.1
MICHIGAN	154,901	672,947	.3	-5.2	64,698	241,718	3.6	-2.6
MINNESOTA	90,925	377,525	1.3	6.1	37,841	107,567	15.4	5.0
MISSISSIPPI	58,853	216,309	14.1	41.1	12,199	49,854	-1.0	-14.9
MISSOURI	81,952	305,814	11.3	40.9	18,945	82,584	-1.0	-.7
MONTANA	22,425	99,374	4.8	18.5	2,615	12,048	-.9	-3.8
NEBRASKA	38,799	166,437	1.6	5.3	9,086	38,627	4.2	10.2
NEVADA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
NEW HAMPSHIRE	20,309	99,732	4.8	38.5	7,156	31,215	-.5	-2.2
NEW JERSEY	79,969	337,151	-.5	-1.5	52,763	222,119	2.6	4.9
NEW MEXICO	35,346	135,224	2.7	3.8	4,829	19,058	1.4	8.9
NEW YORK	124,230	500,180	.0	.9	87,044	400,932	-.7	-1.3
NORTH CAROLINA	138,786	587,705	3.3	15.8	3,520	16,290	-.1	-.3
NORTH DAKOTA	14,129	61,557	5.0	22.9	3,085	12,862	4.6	10.0
OHIO	191,185	746,886	5.4	15.3	52,180	216,367	4.7	18.8
OKLAHOMA	73,002	284,481	9.3	39.7	18,971	82,763	3.3	12.6
OREGON	41,276	162,899	3.9	12.0	14,920	72,655	-6.8	-7.9
PENNSYLVANIA	158,155	665,500	1.8	3.1	53,824	228,748	.0	-.8
RHODE ISLAND	8,824	53,296	5.0	15.3	7,119	30,638	.1	3.0
SOUTH CAROLINA	62,900	267,526	.2	3.1	6,526	30,610	-1.4	1.3
SOUTH DAKOTA	11,830	57,756	1.1	.7	3,220	14,615	-.5	-1.6
TENNESSEE	118,472	499,695	.8	8.6	18,096	82,520	-.7	1.3
TEXAS	356,355	1,473,267	1.0	34.3	102,077	397,326	4.5	6.5
UTAH	29,367	128,424	6.5	1.1	4,852	21,654	8.0	30.9
VERMONT	10,735	42,324	1.5	6.8	2,846	12,217	-.3	1.3
VIRGINIA	125,476	500,087	5.7	32.2	3,641	17,005	-1.2	-2.2
WASHINGTON	105,804	454,341	4.3	7.3	30,594	126,039	-2.1	-3.9
WEST VIRGINIA	37,555	170,554	.4	7.5	7,544	33,857	-1.0	-1.9
WISCONSIN	115,080	464,762	4.6	23.5	35,204	141,385	4.2	10.9
WYOMING	12,450	36,895	8.0	10.2	1,001	4,195	2.4	-4.9
EXHIBIT: DIST. OF COLUMBIA	8,629	27,293	8.8	7.1	2,622	10,965	5.8	22.3

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: March 1988 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	1st quarter 1988 (thousand dollars)	12-month periods			1st quarter 1988 (thousand dollars)	12-month periods		
		Year ended March 1988 (thousand dollars)	Percent change from—			Year ended March 1988 (thousand dollars)	Percent change from—	
			Year ended Dec. 1987	Year ended March 1987			Year ended Dec. 1987	Year ended March 1987
UNITED STATES, TOTAL...	762,526	3,193,207	.5	2.9	20,439,535	81,148,471	1.3	11.7
ALABAMA	22,330	97,324	.3	-.2	217,739	969,172	-3.1	5.0
ALASKA	2,668	12,167	.1	-4.1	99	399	-8.7	-44.7
ARIZONA	10,477	40,162	-.7	-4.3	192,435	859,344	5.9	15.1
ARKANSAS	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
CALIFORNIA	30,589	128,435	-1.4	-5.2	3,128,993	14,267,427	-1.4	12.0
COLORADO	4,946	22,388	-.6	-2.8	247,854	1,102,521	3.1	9.6
CONNECTICUT	7,813	32,185	1.4	1.0	55,928	394,159	-8.8	2.9
DELAWARE	946	5,182	-	4.8	105,011	370,779	4.5	-6.0
FLORIDA	116,842	448,441	1.1	-1.6	(X)	(X)	(X)	(X)
GEORGIA	26,442	118,562	-.6	2.4	602,231	2,365,251	3.4	12.7
HAWAII	9,761	132,657	-.3	(X)	159,342	599,641	3.7	20.2
IDAHO	2,150	10,039	-	8.5	68,889	269,666	4.1	10.3
ILLINOIS	16,046	67,334	.8	-.6	904,560	3,207,876	2.9	12.6
INDIANA	8,235	45,509	2.2	12.4	457,508	1,619,682	5.0	9.3
IOWA	2,763	12,803	-.5	-3.0	338,255	1,082,049	6.2	18.6
KANSAS	11,605	46,242	.8	1.6	209,316	731,744	7.4	20.6
KENTUCKY	11,563	49,062	.4	-	263,631	973,780	2.9	12.7
LOUISIANA	12,204	50,178	-.7	-2.5	167,257	464,174	.8	-13.4
MAINE	6,844	34,648	1.8	8.7	123,447	497,082	6.1	28.8
MARYLAND	6,374	28,212	-1.3	-1.6	856,461	2,925,772	11.5	38.3
MASSACHUSETTS	24,707	84,618	5.1	17.0	(NA)	4,115,362	(NA)	7.3
MICHIGAN	29,456	105,672	-1.3	10.4	683,500	3,537,313	4.5	16.4
MINNESOTA	13,677	55,629	.7	10.6	607,646	2,478,674	.9	18.4
MISSISSIPPI	7,851	32,821	1.6	-3.8	51,049	331,764	4.9	26.4
MISSOURI	5,063	24,049	-3.4	-3.3	377,073	1,360,924	5.5	13.0
MONTANA	3,284	13,227	-1.2	-5.5	56,515	234,865	7.6	32.1
NEBRASKA	3,857	15,715	-.4	2.3	112,266	398,615	7.0	10.3
NEVADA	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
NEW HAMPSHIRE	2,420	11,327	.5	1.5	52	264	(NA)	(NA)
NEW JERSEY	9,761	54,636	-4.3	-5.0	685,915	2,714,364	1.8	16.1
NEW MEXICO	4,044	17,384	-.5	-1.4	70,219	285,791	8.8	61.7
NEW YORK	36,661	149,070	-2.0	-4.7	3,872,437	13,568,893	-.9	8.8
NORTH CAROLINA	35,335	138,292	2.7	4.6	721,244	2,854,038	3.7	19.0
NORTH DAKOTA	1,263	5,574	-.6	-1.6	28,115	103,922	9.6	36.3
OHIO	16,686	68,514	.2	-2.7	856,238	3,333,094	.2	9.6
OKLAHOMA	12,511	54,252	1.1	3.0	192,010	721,386	5.0	6.6
OREGON	2,258	10,677	-.5	-3.3	336,941	1,557,006	1.3	22.1
PENNSYLVANIA	45,633	138,962	8.8	1.2	724,641	2,815,657	1.1	4.4
RHODE ISLAND	1,578	7,653	.4	-	87,810	395,367	3.1	28.4
SOUTH CAROLINA	23,708	106,077	-1.3	.5	204,837	1,065,866	-1.1	7.5
SOUTH DAKOTA	2,170	8,895	1.4	28.7	(X)	(X)	(X)	(X)
TENNESSEE	15,585	61,761	.1	.7	13,387	69,778	1.3	-2.6
TEXAS	76,891	317,502	-1.0	-5.9	(X)	(X)	(X)	(X)
UTAH	1,270	6,567	-8.2	-19.3	148,459	624,701	6.8	18.5
VERMONT	3,570	14,799	-1.5	-1.3	41,770	206,361	.2	15.3
VIRGINIA	26,140	96,936	2.0	2.3	644,987	2,639,109	-1.4	8.3
WASHINGTON	26,218	101,778	-.2	-.7	(X)	(X)	(X)	(X)
WEST VIRGINIA	2,222	11,747	9.5	82.1	109,223	434,762	-2.9	-6.6
WISCONSIN	9,506	39,564	.3	-7.8	628,097	2,204,855	2.7	-1.3
WYOMING	264	1,199	-2.3	-9.5	(X)	(X)	(X)	(X)
EXHIBIT: DIST. OF COLUMBIA	1,527	6,439	1.0	-12.9	137,814	535,083	2.9	14.0

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: March 1988 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	1st quarter 1988 (thousand dollars)	12-month periods			1st quarter 1988 (thousand dollars)	12-month periods		
		Year ended March 1988 (thousand dollars)	Percent change from—			Year ended March 1988 (thousand dollars)	Percent change from—	
			Year ended Dec. 1987	Year ended March 1987			Year ended Dec. 1987	Year ended March 1987
UNITED STATES, TOTAL...	4,947,333	20,949,044	-2	4.1	2,536,663	9,380,398	1.7	8.0
ALABAMA	44,864	167,381	2.0	4.2	20,175	111,754	1.0	31.4
ALASKA	16,431	166,913	9.8	154.1	4,448	14,734	2.1	-34.3
ARIZONA	19,741	146,800	2.8	-17.1	60,483	197,912	2.6	7.7
ARKANSAS	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
CALIFORNIA	972,556	4,790,247	-4.2	8.7	303,362	1,090,162	3.1	27.9
COLORADO	13,940	104,469	-7.4	-9.6	20,353	73,165	-1.0	-7
CONNECTICUT	100,266	604,069	-4.7	-9.8	33,451	195,484	.3	24.6
DELAWARE	17,069	136,857	6.2	47.0	10,751	45,494	1.8	5.5
FLORIDA	154,246	645,214	6.7	11.7	121,534	429,055	.4	4.5
GEORGIA	97,593	457,931	-.3	2.0	32,874	87,916	1.5	3.3
HAWAII	18,999	87,729	9.0	46.3	5,064	18,366	1.6	6.7
IDAHO	9,993	60,090	4.3	28.4	8,758	36,012	20.0	26.2
ILLINOIS	235,350	1,022,254	-3.6	5.4	124,473	635,906	1.6	2.9
INDIANA	117,924	233,258	38.7	5.3	39,524	108,270	1.8	-15.3
IOWA	22,005	139,499	.1	-3.9	97,568	224,682	17.5	22.2
KANSAS	25,793	123,665	-1.7	-21.0	28,987	82,745	1.5	2.3
KENTUCKY	26,224	260,911	-.3	-1.5	20,062	77,004	-36.3	-48.9
LOUISIANA	37,145	196,104	18.5	-17.0	17,671	62,918	-.3	-6.8
MAINE	27,547	73,830	11.7	18.8	20,203	61,528	9.1	21.0
MARYLAND	67,281	274,515	-4.1	.9	36,296	130,711	11.8	42.4
MASSACHUSETTS	330,878	959,422	1.1	-8.2	53,232	187,935	-.8	13.3
MICHIGAN	364,432	1,605,016	2.6	-7.7	123,834	380,379	6.9	8.0
MINNESOTA	138,136	408,846	2.4	-1.8	80,868	284,872	.3	4.9
MISSISSIPPI	44,918	108,966	1.3	-15.6	28,054	73,737	23.7	22.7
MISSOURI	13,381	209,908	-8.7	-4.3	64,056	202,541	.4	1.5
MONTANA	5,376	39,305	3.0	-20.2	10,101	31,950	.6	-.2
NEBRASKA	20,409	72,196	5.2	9.2	19,662	53,910	-3.1	.3
NEVADA	(X)	(X)	(X)	(X)	(NA)	(NA)	(NA)	(NA)
NEW HAMPSHIRE	38,639	153,792	-3.2	10.3	11,058	49,487	3.6	29.8
NEW JERSEY	174,729	1,126,670	1.6	12.4	89,321	343,909	-4.1	.7
NEW MEXICO	12,651	52,042	-30.1	-47.5	27,953	68,757	38.3	74.9
NEW YORK ³	684,691	2,172,245	-2.9	1.3	122,000	484,875	-2.6	-.3
NORTH CAROLINA	219,438	662,250	10.9	23.7	92,575	251,652	2.1	7.1
NORTH DAKOTA	6,448	40,930	7.3	-5.9	14,183	34,189	-3.9	-1.9
OHIO	257,739	508,593	4.2	10.0	81,616	364,331	1.5	4.9
OKLAHOMA	29,577	72,275	-14.0	-29.0	76,259	234,181	1.5	-.9
OREGON	22,887	157,171	4.2	5.7	50,788	199,163	3.3	9.6
PENNSYLVANIA	112,430	994,536	-.6	-2.3	107,184	453,778	.9	1.3
RHODE ISLAND	18,041	78,717	-3.2	-4.3	9,328	29,805	9.1	10.7
SOUTH CAROLINA	71,554	209,137	7.3	20.4	24,166	75,600	4.4	7.4
SOUTH DAKOTA	7,040	19,964	-2.2	-30.8	9,431	40,958	-3.9	29.4
TENNESSEE	86,041	324,177	1.6	12.5	44,304	153,529	3.2	8.0
TEXAS	(X)	(X)	(X)	(X)	138,046	751,105	-	4.9
UTAH	5,320	81,743	2.1	66.9	10,117	28,833	18.3	3.8
VERMONT	14,173	42,792	5.8	9.3	6,593	28,324	2.7	3.2
VIRGINIA	38,507	307,487	-2.0	3.1	97,481	329,318	3.0	22.2
WASHINGTON	(X)	(X)	(X)	(X)	44,710	158,266	3.3	3.9
WEST VIRGINIA	29,040	139,811	-	50.5	12,827	73,416	1.3	7.4
WISCONSIN	147,233	457,541	3.0	1.1	39,511	167,938	1.4	19.1
WYOMING	(X)	(X)	(X)	(X)	10,375	30,911	8.0	10.6
EXHIBIT: DIST. OF COLUMBIA	29,391	157,581	-1.9	-2.2	4,016	16,842	-.6	-3.7

-Represents zero.

NA Not available.

X Not applicable.

¹Includes amounts not separately detailed. ²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3. ³Includes taxes collected for the five dependent transportation districts. ⁴Reflects change in collection cycle.

Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

COLORADO

Motor fuel sales tax. Tax rate increased from 12 to 18 cents per gallon effective July 1, 1986.

Tobacco product sales tax. Tax rate increased effective July 1, 1986.

CONNECTICUT

Motor fuel sales tax. Tax rate increased from 17 to 19 cents per gallon effective July 1, 1987.

Motor vehicle and operator's license tax. New permits and additional fees required for motor carriers effective October 1, 1987.

DELAWARE

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective September 1, 1987.

FLORIDA

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective February 1, 1988.

Tobacco product sales tax. Tax rate increased from 21 to 24 cents effective July 1, 1986.

HAWAII

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

IDAHO

Tobacco product sales tax. Tax rate increased from 9.1 to 18 cents per pack effective March 1, 1987.

Individual income tax. Tax rates increased effective for the 1987 tax year.

Corporation net income tax. Tax rates increased effective for the 1987 tax year.

INDIANA

Tobacco product sales tax. Tax rate increased from 10.5 to 15.5 cents per pack effective July 1, 1987.

IOWA

Tobacco product sales tax. Tax rate increased from 26 to 34 cents per pack effective March 1, 1988.

KANSAS

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 1, 1986.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1988, was 11 cents per gallon.

Individual income tax. Tax rate, tax bracket, and other revisions effective for the 1988 tax year.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1988, was 15 cents per gallon.

LOUISIANA

Corporation net income tax. Basis of tax was changed effective January 1, 1987.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MARYLAND

Motor fuel sales tax. Tax rate increased from 13.5 to 18.5 cents per gallon effective June 1, 1987.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1988, was 11 cents per gallon.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

Individual income tax. Tax rate and bracket revisions effective for the 1988 tax year.

MISSISSIPPI

Motor fuel sales tax. Tax rate increased from 9 to 15 cents per gallon effective June 1, 1987. Further rate increase from 15 to 17 cents per gallon effective January 1, 1988.

Corporation net income tax. Basis of tax adjusted for the 1986 tax period.

MISSOURI

Motor fuel sales tax. Tax rate increased from 7 to 11 cents per gallon effective June 1, 1987.

MONTANA

Motor fuel sales tax. Tax rate increased from 17 to 20 cents per gallon effective July 1, 1987.

Individual income tax. A surtax was imposed on the 1987 tax liability.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 3.5 to 4 percent effective January 1, 1987.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1988, was 18.3 cents per gallon.

Tobacco product sales tax. Tax rate increased from 23 to 27 cents per pack effective July 1, 1987.

NEVADA

Motor fuel sales tax. Tax rate increased 13 to 16 cents per gallon effective July 1, 1987.

Tobacco product sales tax. Tax rate increased from 15 to 20 cents per pack effective July 1, 1987.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 9 to 14 cents per gallon effective July 1, 1987.

Corporation net income tax. Tax rate increased effective June 30, 1987.

Motor vehicle and operators' license tax. New permits and additional fees required for motor carriers effective October 1, 1987.

NEW JERSEY

Tobacco product sales tax. Tax rate increased from 25 to 27 cents per pack effective July 1, 1987.

NEW MEXICO

General sales and gross receipts tax. Tax rate increased from 3.75 to 4.75 percent effective July 1, 1986.

Motor fuel sales tax. Tax rate varies with price of motor fuel; tax rate as of March 31, 1988 was 14 cents per gallon.

Tobacco product sales tax. Tax rate increased and new taxes imposed on tobacco products effective July 1, 1986.

Corporation net income tax. Basis of tax changed effective January 1, 1987.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased and motor vehicle excise tax increased effective July 1, 1987.

NORTH CAROLINA

Motor fuel sales tax. Tax rate increased from 12 to 15.5 cents per gallon effective July 15, 1986.

Alcoholic beverage sales tax. Tax rate increased effective October 1, 1987.

Corporate net income tax. Tax rates increased effective January 1, 1987.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1987.

Motor fuel sales tax. Tax rate increased from 13 to 17 cents per gallon effective July 1, 1987.

Tobacco product sales tax. Tax rate increased from 18 to 24 cents per pack effective July 1, 1987.

Individual income tax. A surtax was imposed on the 1987 tax liability.

OHIO

Motor fuel sales tax. Tax rate increased from 12 to 14.7 cents per gallon effective July 1, 1987.

Tobacco product sales tax. Tax rate increased from 14 to 18 cents per pack effective July 15, 1987.

OKLAHOMA

General sales and gross receipts tax. Tax rate increased from 3.25 to 4 percent effective June 1, 1987.

Motor fuel sales tax. Tax rate increased from 10 to 16 cents per gallon effective May 26, 1987.

Tobacco product sales tax. Tax rate increased from 18 to 23 cents per pack effective January 1, 1987.

Alcoholic beverage sales tax. Tax rate increased effective June 1, 1987.

OREGON

Motor fuel sales tax. Tax rate increased from 12 to 14 cents per gallon effective January 1, 1988.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1988, was 15 cents per gallon.

Individual income tax. Rates increased effective for the 1987 tax year.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 13 to 15 cents per gallon effective July 1, 1987.

SOUTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective May 1, 1987 until May 1, 1988, when rate reverted to 4 percent.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1988, was 13 cents per gallon.

Alcoholic beverage sales tax. Tax rate increased effective July 1, 1987.

Corporation net income tax. Various changes became effective July 1, 1987.

Motor vehicle and operators' license tax. Staggered registration began April 27, 1987.

TENNESSEE

Motor fuel sales tax. Tax rate increased from 12 to 16 cents per gallon effective June 1, 1986.

TEXAS

General sales and gross receipts tax. Tax rate increased from 5.25 to 6.0 percent effective October 1, 1987.

Motor fuel sales tax. Tax rate increased from 10 to 15 cents per gallon effective January 1, 1987.

Tobacco product sales tax. Tax rate increased from 20.5 to 26 cents per pack effective October 1, 1987.

UTAH

General sales and gross receipts tax. Tax rate increased from 4 ³⁸/₆₄ to 5 ⁶/₆₄ percent effective April 1, 1987. Rate will decrease to 5 percent on January 1, 1990.

Motor fuel sales tax. Tax rate increased from 14 to 19 cents per gallon effective April 1, 1987.

Tobacco product sales tax. Tax rate increased from 12 to 23 cents per pack effective April 1, 1987.

Corporation net income tax. Estimated tax payments began April 15, 1987.

VERMONT

Individual income tax. Tax rate increased from 24 to 25.85 percent of Federal tax liability effective for the 1987 tax year.

VIRGINIA

General sales and gross receipts tax. Tax rate increased from 3 to 3.5 percent effective January 1, 1987.

Motor vehicle and operators' license tax. Vehicle license fees increased by \$3.00 per vehicle effective January 1987.

Motor fuel sales tax. Tax rate increased from 13.5 to 17.5 percent effective January 1, 1987.

WASHINGTON

Tobacco product sales tax. Tax rate increased effective April 1, 1986.

WEST VIRGINIA

Alcoholic beverage sales tax. Tax rate increased effective July 1, 1986.

Corporation net income tax. New franchise tax imposed July 1, 1987.

WISCONSIN

Motor fuel sales tax. Tax rate increased from 18 to 20 cents per gallon effective August 1, 1987.

Tobacco product sales tax. Tax rate increased from 25 to 30 cents per pack effective September 1, 1987.

Motor vehicle and operators' license tax. Various fees changed effective October 1, 1986.

DISTRICT OF COLUMBIA

Tobacco product sales tax. Tax rate increased from 13 to 17 cents per pack effective April 1, 1987.

Appendix B. Social Insurance Taxes and Contributions for First Quarter 1988 and Prior Periods

(Millions of dollars)

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment insurance act contributions
QUARTERS									
1988:									
1ST	81,191	56,266	5,397	15,022	1,040	8	2,364	1,037	57
1987:									
4TH	68,501	46,152	4,446	12,900	1,212	11	3,044	689	47
3D	73,431	47,152	4,550	13,422	1,095	17	5,698	1,446	51
2D	87,794	54,721	5,303	15,931	1,159	10	8,270	2,360	40
1ST	73,878	49,471	4,908	14,569	1,078	9	2,236	1,564	43
1986:									
4TH	64,318	43,199	4,099	12,070	1,230	12	2,928	711	69
3D	67,755	44,278	4,278	12,440	1,128	10	4,722	846	53
2D	84,163	52,136	5,038	15,022	1,154	9	8,580	2,172	52
1ST	70,763	47,870	4,602	13,300	1,111	11	2,389	1,423	57
1985:									
4TH	59,350	39,853	3,903	10,572	1,209	10	3,141	602	60
3D	66,747	44,173	4,297	11,604	1,181	12	5,174	247	59
2D	76,346	46,867	4,424	12,129	1,165	7	9,261	2,438	55
1ST	65,844	44,222	4,351	11,680	1,121	12	2,415	1,983	60
1984:									
4TH	55,900	37,711	3,494	9,458	1,163	8	3,119	886	61
3D	60,741	39,014	3,755	10,190	1,132	10	5,164	1,414	62
2D	71,506	43,685	4,131	11,221	1,129	9	9,095	2,176	60
1ST	58,177	39,167	4,030	10,227	1,132	11	2,006	1,564	40
12 MONTHS ENDING									
MARCH 1988	310,917	204,291	19,696	57,275	4,506	46	19,376	5,532	195
DECEMBER 1987	303,604	197,496	19,207	56,822	4,544	47	19,248	6,059	181
SEPTEMBER 1987	299,421	194,543	18,860	55,992	4,562	48	19,132	6,081	203
JUNE 1987	293,745	191,669	18,588	55,010	4,595	41	18,156	5,481	205
MARCH 1987	290,114	189,084	18,323	54,101	4,590	40	18,466	5,293	217
DECEMBER 1986	286,999	187,483	18,017	52,832	4,623	42	18,619	5,152	231
SEPTEMBER 1986	282,031	184,137	17,821	51,334	4,602	40	18,832	5,043	222
JUNE 1986	281,023	184,032	17,840	50,498	4,655	42	19,284	4,444	228
MARCH 1986	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231
DECEMBER 1985	268,287	175,115	16,975	45,985	4,676	41	19,991	5,270	234
SEPTEMBER 1985	264,837	172,973	16,566	44,871	4,630	39	19,969	5,554	235
JUNE 1985	258,831	167,814	16,024	43,457	4,581	37	19,959	6,721	238
MARCH 1985	253,991	164,632	15,731	42,549	4,545	39	19,793	6,459	243
DECEMBER 1984	246,324	159,577	15,410	41,096	4,556	38	19,384	6,040	223
SEPTEMBER 1984	238,243	152,445	15,908	40,261	4,454	39	19,035	5,898	203
JUNE 1984	229,298	145,728	16,347	39,047	4,481	40	17,984	5,489	182
MARCH 1984	219,050	139,978	15,949	37,891	4,385	40	15,674	4,972	161